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TO: U.S. Patent and Trademark Office

FROM: Ognyan I. Beremski

DATE: March 1, 2006

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PTO/SB/21 (09-04)

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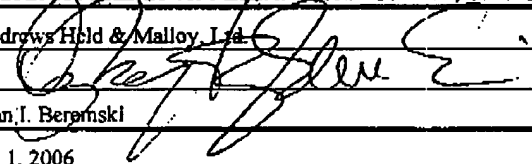
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TRANSMITTAL FORM (to be used for all correspondence after initial filing)		Application Number	10/675,110
		Filing Date	September 30, 2003
		First Named Inventor	Marcus Kellerman, et al.
		Art Unit	2131
		Examiner Name	Christopher A. Revak
Total Number of Pages in This Submission	17	Attorney Docket Number	14972US02

ENCLOSURES (check all that apply)

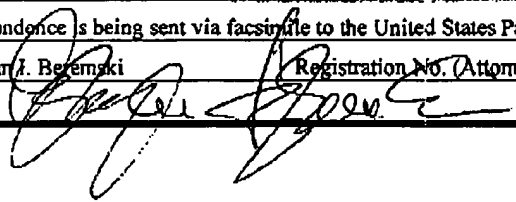
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Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm	McAndrews Held & Malloy, Ltd.
Signature	
Printed Name	Ognyan I. Beremski
Date	March 1, 2006

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Signature		Date	March 1, 2006

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE MAR 01 2006
(Our Case No. 14972US02)

In the Matter of:

Marcus Kellerman, *et al.*

Serial No. 10/675,110

Filed: September 30, 2003

For: MEDIA PROCESSING SYSTEM
SUPPORTING DIFFERENT MEDIA
FORMATS VIA SERVER-BASED
TRANSCODING

Examiner: Christopher A. Revak

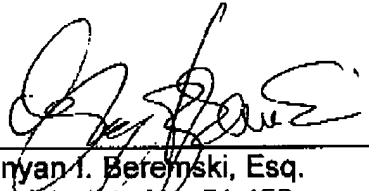
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By


Ognyan I. Beremski, Esq.
Registration No. 51,458

RESPONSE UNDER 37 C.F.R. § 1.116

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper responds to the Office Action mailed on 09-FEB-06 in the above-identified application (hereinafter, the Office Action). The Applicants respectfully request entry of the following amendments and consideration of the following remarks.

Application. No. 10/675,110
Reply to Office Action of 09-FEB-06

Amendments to the Claims are reflected in the listing of claims, which begins on page 3 of this paper.

Remarks/Arguments begin on page 11 of this paper.